IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

FRIDAY, THE 19TH JANUARY 2007 / 29TH PAUSHA 1928

OP.No. 13895 of 2003(D)

PETITIONER:

P.K.AYYAPPAN PILLAI, KUNNEL HOUSE,
MAYITHARA MARKET P.O., CHERTHALA.

BY ADV. SRI.G.SUKUMARA MENON
SMT.DEEPTHI S.MENON

RESPONDENTS:
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1. **THE DEPUTY TAHSILDAR (R.R)**
   CHERTHALA TALUK OFFICE, CHERTHALA.

2. **THE VILLAGE OFFICER,**
   CHERTHALA SOUTH VILLAGE, CHERTHALA SOUTH P.O.

BY SR.GOVERNMENT PLEADER SRI.NOBLE MATHEW

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 19/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

S.SIRI JAGAN, J.

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O.P.No.13895 of 2003

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Dated this the 19th day of January, 2007

J U D G M E N T

The petitioner is challenging Ext.P1 revenue recovery notice and Ext.P2 demand notice prior to attachment of property for recovery of amounts allegedly due from the petitioner. The contention of the petitioner is that Exts.P1 and P2 do not indicate as to on what account these demand notices have been issued. According to the petitioner, no amount is due from the petitioner to the State warranting revenue recovery proceedings as contemplated in Exts.P1 and P2 demand notices. Therefore, the petitioner seeks quashing of Exts.P1 and P2 notices.

2. No counter affidavit has been filed in this case. Section 7 of the Kerala Revenue Recovery Act reads as follows:

> "7. **Demand notice**:- When any movable property is to be attached for arrears of public revenue due on land the Collector or authorised officer shall furnish the person employed to make the attachment a demand in writing signed by him. The demand shall contain the name of the defaulter, the amount of the arrear of public revenue due on land for which the attachment is to be made, the date on which such arrear fell due and such other particulars as may be prescribed. The person employed to make the attachment (shall serve the demand in writing on the defaulter) and if he fails to remit the amount in arrear together with the interest thereon and the cost of process immediately, the demand in writing shall be the authority for making the attachment."

Under Section 7, demand notice should contain the amount of arrears of public revenue for which attachment is to be made and the date on which such arrear fell due and such other particulars. This would essentially mean that such notices should contain under what provision of law, arrear is sought to be recovered from the petitioner. Even otherwise a person to whom revenue recovery notice is issued has a right to know on what account the amount sought to be recovered is demanded from him. In Exts.P1 and P2 there is absolutely no mention whatsoever as to on what account this demand has been made. In fact column relating to the period of arrears is blank. Except the amount and the name

and address of the petitioner there is absolutely no details whatsoever mentioned in the demand notice regarding the nature of the demand. That being so, Exts.P1 and P2 are unsustainable. The same are quashed. However, if any amounts are actually due from the petitioner under any provision of law, it would be open to the respondents to issue a proper notice giving the details of the demand, but subject of course to the right of the petitioner to contest the same on any ground available to him including the ground of limitation.

The original petition is disposed of as above.

Interlocutory applications stand closed.

sdk+ S.SIRI JAGAN, JUDGE

S.SIRI JAGAN, J.

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O.P.No.13895 of 2003

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J U D G M E N T

19th January, 2007